

STUDENT ID NO

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MULTIMEDIA



UNIVERSITY

# MULTIMEDIA UNIVERSITY

## FINAL EXAMINATION

TRIMESTER 2, 2018/2019

**TIS3451 - INFORMATION TECHNOLOGY AUDITING**

(All sections/ Groups)

04 MARCH 2019

9.00 a.m. – 11.00 a.m.

(2 Hours)

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### INSTRUCTIONS TO STUDENTS

1. This question paper consists of **THREE** printed pages excluding cover page.
2. Answer **ALL FIVE** questions. All questions carry equal marks and the distribution of the marks for each question is given.
3. Please write all your answers in the **ANSWER BOOKLET**.

**QUESTION 1**

- a. What does IT Auditor do? [2 Marks]
- b. Under IT Audit types, explain the different between SAS 70 and SAS 94. [4 Marks]
- c. The second stage of Information Technology Audit Lifecycle is 'Risk Assessment'. Elaborate in detail what needs to be done by auditor during 'Risk Assessment' stage. [2 Marks]
- d. How to determine 'materiality' for information system that processes financial transaction? [2 Marks]

**QUESTION 2**

- a. Describe the TWO Intellectual Property types:
  - i. Patent. [2 Marks]
  - ii. Copyright. [2 Marks]
- b.
  - i. What is the purpose of COSO and who are affected in the process? [2 Marks]
  - ii. Based on Question 2.b (i), how can auditor use it in Information Technology Audit? [4 Marks]

**Continued.....**

**QUESTION 3**

- a. Based on the risk management process, what are the frameworks and guidelines that can be used by IT auditor to Identify Internal Control Audit?  
[4 Marks]
- b. Explain about balance scorecard and the four perspectives of the scorecard.  
[2 Marks]
- c. In Staffing the IT function, what are the formal procedures in Hiring Process?  
[4 Marks]

**QUESTION 4**

- a. In managing IT Project's financial, what are the different between Cost Centre Approach and Profit Centre Approach?  
[4 Marks]
- b. As an IT Auditor, what are the THREE Disaster Recovery Plan (DRP)'s options do a client have, and what is the relevant of using data center in Disaster Recovery Plan  
[4 Marks]
- c. How and why Denial of Service (DoS) attacks occur in network system?  
[2 Marks]

**Continued.....**

**QUESTION 5**

- a. In the E-Business, explain what “non-repudiation” is, and why it is important in E-Business?

[2 Marks]

- b. How the Short-Term and Long-Term approaches differentiate in Project Audit? List ONE disadvantage for each approach.

[4 Marks]

- c. What is “Fraud Triangle Theory” and how it can be used to analyze fraud behavior?

[4 Marks]

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